

## 2006

# IDAHO PROPERTY VALUATION SCHEDULES

- ◆ **All schedules are intended as guidelines only** and are not substitutes for appraisal judgment. These schedules should be used as a back-up in the event that there is not enough information available locally or through using guides for specific assets.
- ◆ Using evidence from the local area, the schedules should be modified to reflect local market conditions. Modifying the schedules to the local market is a vital part of the valuation process. Changes and adjustments to the published schedules should be well documented and all relevant data retained on file.
- ◆ Schedule factors are set for property that is not updated. Updated items, such as improvements, and additions, to the original item should be valued separately. Value the addition at 100% of the value of the addition in the year it is added, and value it in the following years in the same column as the original equipment.
- ◆ The schedules reflect values of broad groups, and are not intended to reflect the value of any individual item. Any adjustments to the schedules should be based on comprehensive property groups, not on individual items.
- ◆ Items in exceptional condition or subject to unusual functional or economic depreciation should be valued on a case-by-case basis.
- ◆ Comments concerning the 2006 Assessment Year and recommendations which are received by the Commission after December 9, 2005 will be reviewed for consideration in the development of the 2007 Valuation Schedules.

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## Notes

- ◆ Individual valuation schedules can be found in the following groupings:

<u>Schedule Grouping</u>	<u>Schedule Numbers</u>
Personal Property Schedules:	0 through 19
Industrial Property Schedules:	20, 44, 46, 48, 50 through 63, and 93
Equipment Valuation Supplement:	23, 24, 26, 28 through 33, 43, 45, 47, 49, 64 through 69, 80, 89 through 92, and 94 through 99
Supplemental Schedules:	
Various (page 17)	21, 22, 25, 27, 42
CATV	36 through 38, 88
Wireless Schedules	4, 13, 35, 41, and 88

If any contents are missing contact the Idaho State Tax Commission Property Appraisal Bureau (208-334-7733) .

**INDEX TO VALUATION SCHEDULES 2006**  
**(Replaces 2005 Index and Schedules)**

Item	Schedule	Function Code (For County Use Only)
<b>A</b>		
Accounting machines	9	300
Acetylene & oxygen tanks	22	607
Aerial photo & mapping equipment	12	534
Agricultural equipment (See note #1.)		
Air compressors, mobile	2	302
Air compressor, stationary	17	303
Air cond/ heating contractor	3	304
Air cond/ heating unit	3	305
Aircraft small tools	21	619
Aircraft test equipment	2	414
Aircraft - other (See note #2.)		
Airline operations equipment	4	307
Airline - cargo tractor	68	680
Airline - radio equipment	13	553
Airline - tow tug	31	573
Airline - waste disposal	5	584
Alarm system/burglar alarm	13	317
Aluminum fabricating	57	318
Apartment furniture, fixtures, and equipment	11	565
Apiary, bee suits, veils, gloves, & smokers	21	301
Apiary machinery and equipment	6	341
Apparel manufacturing	53	322
Apparel store furniture and fixtures	6	323
Appliance repair furniture, fixtures, and equipment	5	324
Arcade games, electronic (See Video and Arcade Laser Game Schedule.)	25	657
Arcade games, pinball/non-electronic	4	319
Artwork (Leave at 100 percent.)		
Archery equipment manufacturing machinery and equipment	11	325
Architect furniture, fixtures, and equipment	14	326
Asphalt paving - in place	63	308
Auto parts store furniture, fixtures, and equipment	12	328
Auto repair shop/garage machinery and equipment	5	329
<b>B</b>		
Bakery, candy & confection manufacturing	56	336
Bank furniture, fixtures, and equipment	13	337
Bar/tavern/cocktail furniture, fixtures and equipment	9	339
Barber & beauty shop furniture, fixtures, and equipment	12	338
Batteries, leased commercial	3	340
Beekeeping, apiary, suits, veils, gloves, & smokers	21	301
Beekeeping/ apiary machinery and equipment	6	341
Bicycle shop machinery and equipment	5	342
Billboards	12	593
Billiard parlor furniture, fixtures, and equipment	11	542
Bins, lockers & racks	4	346
Biscuit manufacturing	56	347
Blueprinting/drafting equipment	14	403
Boats-pleasure	10	351
Boats-rental/resort, commercial	6	350

**INDEX TO VALUATION SCHEDULES 2006**  
(Replaces 2005 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Boat shop - repair, machinery and equipment	5	352
Book binding	54	345
Bottling & soft drink manufacturing	56	353
Bowling-house balls	3	333
Bowling-lanes	16	354
Bowling-pinsetter/scoring	5	332
Brewery equipment	15	298
Brick & clay manufacturing	60	356
Burglar alarm systems	13	317
Business school furniture and fixtures	5	575
Butane, propane, liquified gas tanks (See Misc. Tools and Equip. Schedule.)	22	607
Butcher shop furniture, fixtures, and equipment	13	360
<b>C</b>		
CATV systems (See note #3.)		
Cabinet shop/woodworking machinery and equipment	12	361
Cannery	56	363
Car wash-full service	4	365
Car wash-racks	10	367
Car wash-self service	2	366
Cash register-auto scan	2	660
Cash register-conventional	9	661
Cell Sites (Refer to Wireless Communication Schedules)		
Cement manufacturing	60	368
Ceramic Kilns	56	320
Ceramic Molds	21	321
Chemical product manufacturing	50	369
Chiropractor furniture, fixtures, and equipment	7	496
Clothing manufacturing	53	322
Club & lodge furniture, fixtures, and equipment	13	373
Cocktail lounge	9	339
Coffee brewing equipment-leased	5	375
Coin-operated equipment (See note #4.)		
Cold storage/refrigeration plant	16	433
Computer systems & software (See note #5.)		
Minicomputers, mainframes, servers, supercomputers	19	377
Printers, PCs, workstations and desktop peripherals	0	650
Concrete pre-mix equipment	4	544
Construction/heavy equipment (See Note #7.)		
Container manufacturing, metal	57	386
Container manufacturing, paper	58	387
Container, trash collection & hauling	8	439
Contractor, general	5	379
Contractor, A.C./heating	3	304
Contractor, concrete placing	4	378
Contractor, dry wall, taping, finishing	4	409
Contractor, electrical	4	411
Contractor, floor covering	4	425
Contractor, plumbing	4	540
Contractor, roofing	4	570

**INDEX TO VALUATION SCHEDULES 2006**  
(Replaces 2005 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Coolers, walk-in & reach-in	14	561
Copiers	19	390
Costumes & clothing, rental	1	626
Credit card imprinter	9	462
Crushing, equipment recycling	12	463
D		
Dairy farm equipment	10	394
Dairy industry, non-farm	52	395
Data processing equipment	19	377
Daycare furniture, fixtures, and equipment	11	467
Dental equipment	7	496
Department store furniture, fixtures, and equipment	6	399
Dies & molds, foundry	9	400
Drafting/blueprint equipment	14	403
Drug store furniture, fixtures, and equipment	6	406
Dry cleaning/laundry, coin-op	3	408
Dry cleaning/laundry, professional	10	648
Drywall taping/finishing machinery and equipment	4	409
Duplicating equipment/mimeograph, etc.	19	348
E		
Electrical contractor	4	411
Electrical generating machinery and equipment	18	412
Electrical product manufacturing	57	413
Electronic equipment (Excludes most computers; See note #5)	2	414
Electronic product manufacturing	46	415
Electroplating machinery and equipment	10	416
Engineering/scientific equipment	7	418
F		
Farm equipment (See note #1.)		
Fast food machinery and equipment	6	568
Facsimile machine (Fax machine)	19	417
Feed & seed store furniture, fixtures and equipment	12	419
Feed mixers, treaters, etc.	5	420
Fertilizer manufacturing	50	421
Fiberglass molds	11	422
Fish processing	56	424
Fishing gear, commercial	1	423
Floor covering contractor machinery and equipment	4	425
Floor maintenance equipment-commercial	2	464
Floral shop furniture, fixtures and equipment	12	427
Flour, cereal & grain milling	59	428
Food, fast machinery and equipment	6	568
Food handling machinery and equipment	4	429
Food product processing	52	430
Foundry	57	432
Fuel oil dealer/yard machinery and equipment	16	434
Funeral home/mortuary furniture, fixtures and equipment	15	436
Furniture refinish/upholstery	12	437

**INDEX TO VALUATION SCHEDULES 2006**  
(Replaces 2005 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
<b>G</b>		
Garage, automotive machinery and equipment	5	329
Garbage collection containers	8	439
Gas, industrial bulk plant (not tanks)	14	440
Gasoline & oil storage tanks (See Misc. Tools & Equip. Schedule.)	22	607
General contractor machinery and equipment	5	379
Glazier (glass installer) machinery and equipment	4	443
Go-cart	2	444
Golf course equipment (excluding tractors)	2	445
Golf driving range-balls (See note #1.)	21	405
Gravel pit M & E (See note #7.)		
Greenhouse & nursery machinery and equipment	12	514
Grocery store furniture, fixtures & equipment (except refrigeration)	6	450
Grain elevators (See a cost manual; e.g., Marshall & Swift.)		
<b>H</b>		
Hardware store furniture, fixtures, and equipment	12	451
Hatchery, poultry machinery and equipment	14	452
Health services equipment, medical	7	496
Health spa furniture, fixtures, and equipment	13	560
Hearing aid clinics	7	496
Heating equipment (unit)	3	305
High tech manufacturing (e.g. semiconductor; See note #8.)	44	306
Hospital furniture, fixtures, and equipment	12	457
Hotel/motel furniture, fixtures, and equipment	12	458
House, rental furniture, fixtures, and equipment	11	565
<b>I</b>		
Ice making equipment	17	460
Ice cream cabinet	14	561
Imprinter (e.g. credit/debit card)	9	462
Industrial buildings	61	651
Industrial gas bulk plant	14	440
<b>J</b>		
Janitorial service equipment	2	464
Jewelry store furniture, fixtures, and equipment	6	465
<b>K</b>		
Key duplication equipment	12	466
Kindergarten furniture, fixtures, and equipment	11	467
Knitted goods manufacturing	48	468
<b>L</b>		
Laboratory equipment	7	469
Landscaping equipment	12	470
Lapidary equipment	12	471
Laundry/dry clean professional	10	648
Laundry/dry clean coin-op	3	408
Leather products manufacturing machinery and equipment	15	475
Libraries, professional (Refer to STC Professional Library Declaration.)		
Lift trucks (See forklift in construction schedules.)		
Linoleum installation machinery and equipment	4	425
Liquified petroleum storage tanks (See Misc. Tools and Equip. Schedule.)	22	607

# INDEX TO VALUATION SCHEDULES 2006

## (Replaces 2005 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Lithograph equipment	13	547
Locker, public coin operated	12	482
Locker, frozen food machinery and equipment	16	433
Lodge & club furniture, fixtures, and equipment	13	373
Logging equipment - Refer to note # 7 or the following schedules:		
Logging equipment, new	43	671
Logging equipment, used	90	692
Lumber dealer, retail furniture, fixtures, and equipment	12	489
Lumber yard equipment-see forklift (new and used)		
Lumber and wood products - Refer to the the following schedules:		
Plywood & veneer	58	485
Pulp, paper, & paperboard	58	486
Sawmill (medium & large)	58	487
Sawmill (portable & small)	51	488
M		
Machine shop machinery and equipment, maintenance	7	492
Machine shop, production	11	491
Machinery manufacturing	57	493
Mailing machines	10	494
Manufactured housing manufacturing equipment	57	504
Meat processing & packaging	52	495
Metal fabrication	57	498
Metal sheet fabrication	56	587
Medical equipment	7	496
Metal shelving	13	588
Microfilming equipment	14	500
Microwave oven	2	667
Mimeograph/duplicating equipment	19	348
Mining & milling	93	502
Mobile home, rental furniture, fixtures, and equipment	11	565
Mobile office	16	505
Mobile yard equipment	51	506
Mortuary equipment	15	436
Motel/hotel furniture, fixtures, and equipment	12	458
Motorcycle shop machinery and equipment	5	509
Musical equipment, rental	5	299
N		
Natural gas exploration & production	50	297
Neon signs	12	593
Newspaper computer	19	377
Newspaper machinery and equipment	13	547
Nursery & greenhouse machinery and equipment	12	514
Nursing home furniture, fixtures, and equipment	12	515
O		
Office furniture and fixtures	13	516
Office machines, accounting	9	300
Office machines (excluding computer)	3	517
Optical equipment	7	496
Orchard, wind machines (Refer to Orchard Wind Machine Valuation schedule.)		

**INDEX TO VALUATION SCHEDULES 2006**  
(Replaces 2005 Index and Schedules)

Item	Schedule	Function Code
(For County Use Only)		
Oxygen & acetylene tanks (See note #1.)	22	607
P		
Packing/sorting machinery and equipment	7	521
Paint & varnish manufacturing	50	522
Painting contractor machinery and equipment	4	523
Pallets, crates and lugs (See Misc. Tools & Equip.)	21	524
Paper container manufacturing	58	486
Parking lot equipment	12	526
Parking meters	16	527
Paving, asphalt	63	308
Paving, asphalt machinery and equipment	4	378
Pest control equipment	7	529
Petroleum exploration & production	50	297
Petroleum products, service station	4	583
Petroleum bulk plant	16	530
Photocopy equipment (not copiers)	19	348
Photography equipment	12	534
Photostat equipment	19	348
Pharmacy	6	406
Physical fitness equipment	13	560
Pinball machines	4	319
Plastics manufacturing	50	539
Plastic products manufacturing	54	538
Playground equipment	13	668
Plumbing shop machinery and equipment	4	540
Pool hall/billiards furniture, fixtures and equipment	11	542
Postage meters (Refer to Valuation of Pitney-Bowes Postage Meters.)		
Power generation machinery and equipment	18	412
Pre-mix concrete machinery and equipment	4	544
Printers (See note #5.)	0	650
Printing and publishing	13	547
Professional equipment, medical	7	496
Professional library (Refer to Professional Library Declaration)		
Propane tanks (See Misc. Tools & Equip.)	22	607
Public address systems	5	520
Pumps	4	385
R		
Radio-telephone airport monitor systems	13	553
Radio-telephone communication systems (Refer to Wireless Communication Schedules)		
Radio-telephones/pagers	6	554
Radio/T.V. broadcasting equipment	5	552
Radio/T.V. repair service	4	555
Radio/T.V. tower (Refer to a cost manual; e.g., Marshall & Swift or note #3.)		
Recording studio furniture, fixtures and equipment	5	559
Recreational vehicle manufacturing	57	622
Recycling, crushing equipment	12	463
Reducing salon furniture, fixtures and equipment	13	560
Refrigeration-display/freezer/cooler	14	561
Refrigeration plant	16	433



**INDEX TO VALUATION SCHEDULES 2006**  
(Replaces 2005 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Rental clothing/costumes	1	626
Rental equipment	2	564
Rental housing furniture, fixtures and equipment	11	565
Rental scaffolding	1	574
Rental sports equipment/skis	1	596
Repair shop, auto repair garage	5	329
Repair shop, bicycle sporting goods repair	5	342
Repair shop, boats	5	352
Repair shop, small appliance	5	324
Repair shop, upholstery shop machinery and equipment	12	437
Research equipment	7	418
Restaurant furniture, fixtures and equipment	6	568
Rest home furniture, fixtures and equipment	12	515
Retail store:		
apparel	6	323
auto parts	12	328
bicycle, sporting goods	5	342
boat	5	352
department store	6	399
drug, pharmacy	6	406
feed & seed	12	419
floral	12	427
groceries (excluding refrigeration)	6	450
hardware	12	451
jewelry	6	465
lumber	12	489
nursery, greenhouse	12	514
tire	12	617
TV, stereo, audio, VCR	6	602
Rock crusher (See note #7.)		
Roofing contractor machinery and equipment	4	570
S		
Safes & safe deposit boxes	18	571
Sand & gravel machinery and equipment (see construction/heavy equipment)		
Satellite dish (See note #3.)		
Sawmill (See lumber and wood products above.)		
Scaffolding	1	574
School, business/trade furniture, fixtures and equipment	5	575
School, kindergarten/daycare furniture, fixtures and equipment	11	467
Scientific equipment	7	418
Searchlights	14	577
Seed & feed store furniture, fixtures and equipment	12	419
Seed cleaning & processing	59	579
Semiconductor manufacturing equipment (See note #8.)	44	306
Service station machinery and equipment	4	583
Sewer cleaning machinery and equipment	5	584
Sewer construction machinery and equipment (See note #7.)		
Sewing machinery and equipment	12	586
Sheet metal fabrication	56	587

**INDEX TO VALUATION SCHEDULES 2006**  
(Replaces 2005 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Shelving, metal	13	588
Shelving, wood	11	589
<b>Ships &amp; vessels (See boats above.)</b>		
Shoes & leather manufacture	15	475
Shoe repair	15	393
Sign manufacturing equipment	14	592
Signs/billboards/neon signs	12	593
Ski lifts & tows	20	595
Small tools (See Misc. Tools & Equip. Schedule.)	21	619
Soft drink dispensers	1	632
Soft drink manufacturing	56	599
Soft water service machinery and equipment	4	600
Software, computer (See note #5.)		
Sprayers - tank, pump, and pressure	4	385
<b>Sprinkler system (appraise and depreciate with building)</b>		
Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)		
Stereo	1	601
Stereo store	6	602
<b>Store (See retail store above.)</b>		
Store, wholesale furniture, fixtures and equipment	12	640
Sugar refining	59	604
Suntan salon machinery and equipment	4	652
Supermarket furniture, fixtures and equipment (except refrigeration)	6	450
Surveying & engineering equipment	7	418
<b>T</b>		
Tanks & vessels (See Misc. Tools & Equip. Schedule)	22	607
Tavern/bar furniture, fixtures and equipment	9	339
Telephone, mobile	6	554
Telephone rental	10	653
Telephone systems equipment	4	609
Teletype equipment	14	610
Television broadcasting equipment	5	552
Television set/stereo/VCR	1	601
Tent & awning machinery and equipment	15	612
Theater, drive-in furniture, fixtures and equipment	5	614
Theater, indoor	12	613
Theater, projection equipment	12	615
Tire recapping machinery and equipment	15	616
Tire store	12	617
Toilet, portable	3	618
Tools, small tools or hand tools (See Misc. Tools & Equip. Schedule.)	21	619
Trailer court furniture, fixtures and equipment	11	565
Trash collection/hauling containers	8	439
Tree surgery/trimming machinery and equipment	3	623
Truck scales machinery and equipment	18	624
<b>U</b>		
Unlicensed vehicles	5	627
Upholstery machinery and equipment	12	437
Used equipment, miscellaneous	2	564

# **INDEX TO VALUATION SCHEDULES 2006** **(Replaces 2005 Index and Schedules)**

Item	Schedule	Function Code
(For County Use Only)		
<b>Utility systems, locally assessed (Contact STC)</b>		
<b>V</b>		
Vans, barge	10	630
Vans, cargo container	9	631
Vending machines, non-refrigerated	16	633
Vending machines, refrigerated	14	561
Veterinarian equipment	7	496
Video cassette recorders	1	601
Video cassette tapes (Refer to Video Tape Declaration Form.)		
Video games (See Video and Arcade Laser Game Schedule.)	25	657
<b>W</b>		
Warehouse equipment	5	634
Watch repair machinery and equipment	14	636
Water & steam systems (Appraise with real property.)		
Water distribution systems	22	607
Welding shop machinery and equipment	14	638
Well drilling equipment	4	385
Wholesale store furniture, fixtures and equipment	12	640
Winery machinery and equipment	14	641
Wireless communication systems (Refer to Wireless Communication Schedules.)		
Wood shelving	11	589
Woodworking production & manufacturing	58	643
Woodworking shop machinery and equipment	12	644
Woodworking, sawmills (See logging equipment above.)		
Word processing equipment	19	377
Wrecking yard machinery and equipment	12	646
<b>X</b>		
X-ray equipment, inspection	7	496
X-ray equipment, medical	7	496
<b>Y</b>		
Yard structures & improvements	62	654

**NOTES:** Notes start on the next page.

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# NOTES TO VALUATION SCHEDULES 2006

## (Replaces 2005 Notes)

### NOTES:

1. Farm equipment used for non-agricultural use should be valued from a current edition of Iron Solutions Official Guide for farm equipment (Northwest Region), using the "Average Resale" values and adjusted to the local market. For items not listed in this reference, the 2006 Equipment Valuation Supplement (enclosed) may be used.
2. Used aircraft in good condition maintain their market value, or may increase in value. The "Aircraft Blue Book" provides information on airplane values.
3. Cable Television System (CATV), use Supplemental CATV Schedules. For satellite reception equipment, use the "Converter" column from the CATV schedules.
4. Coin Operated equipment, refer to the index for the appropriate type (e.g., arcade, laundry, locker, vending).
5. Printers, PCs, workstations and desktop peripherals should be valued from Schedule 0. Minicomputers, mainframes, servers and supercomputers should be valued from Schedule 19. For embedded systems, the schedule for the property item in which the computer system is embedded should be used; if it is more economical to replace the embedded computer system than the property item, in which it is embedded than the schedule for electronic equipment, Schedule 2, should be used.
6. For equipment having multiple uses and not otherwise addressed in these schedules, the schedule that has the longest estimated economic life amongst the various uses of the equipment should be used.
7. Construction equipment should be valued from a current edition of the *Green Guide using the "Average Resale" values adjusted to the local market. For items not listed in the reference manuals, the 2006 Equipment Valuation Supplement (enclosed) may be used.*
8. The composite factors below include economic obsolescence for consideration when valuing specialized semiconductor fabs for the current assessment year. These fabs are high volume narrowly defined product lines of commodity microchip manufacturing. General fabs, on the other hand, tend to have low volume and high product variation through custom orders. Between job runs, general fabs usually retool the machinery and equipment before starting the next job run.

Age	Schedule 44	Times the economic obsolescence factor	=	Composite
0	100		=	100
1	68	0.75	=	51
2	45	0.75	=	34
3	29	0.75	=	22
4	18	0.75	=	14
5 & beyond	10		=	10

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### TREND COMPONENT SCHEDULE 2006

Age	Year	Group "A"	Group "B"	Group "C"	Group "D"	Group "E"	M/S "D"	M/S "S"
0	2006	1.000	1.000	1.000	1.000	1.000	1.000	1.000
1	2005	1.014	1.017	1.018	1.014	1.015	1.008	1.009
2	2004	1.084	1.098	1.098	1.086	1.087	1.067	1.094
3	2003	1.123	1.139	1.139	1.124	1.124	1.148	1.170
4	2002	1.142	1.160	1.161	1.143	1.143	1.174	1.192
5	2001	1.150	1.164	1.175	1.152	1.150	1.200	1.210
6	2000	1.162	1.173	1.184	1.157	1.160	1.211	1.226
7	1999	1.186	1.192	1.204	1.178	1.181	1.278	1.276
8	1998	1.190	1.194	1.209	1.181	1.185	1.312	1.304
9	1997	1.202	1.204	1.222	1.190	1.195	1.333	1.324
10	1996	1.224	1.219	1.242	1.213	1.214	1.381	1.349
11	1995	1.243	1.239	1.262	1.229	1.233	1.387	1.374
12	1994	1.292	1.288	1.301	1.267	1.277	1.425	1.421
13	1993	1.332	1.318	1.336	1.306	1.313	1.483	1.466
14	1992	1.358	1.336	1.365	1.341	1.338	1.555	1.505
15	1991	1.378	1.344	1.388	1.363	1.355	1.583	1.512
16	1990	1.411	1.369	1.420	1.389	1.382	1.597	1.533
17	1989	1.452	1.404	1.464	1.425	1.419	1.646	1.556
18	1988	1.534	1.478	1.543	1.499	1.495	1.676	1.592
19	1987	1.602	1.545	1.592	1.558	1.559	1.713	1.670
20	1986	1.629	1.562	1.606	1.579	1.581	1.725	1.679
21	1985	1.655	1.570	1.614	1.589	1.596	1.734	1.695
22	1984	1.686	1.594	1.633	1.609	1.620	1.773	1.721
23	1983	1.727	1.636	1.666	1.652	1.664	1.851	1.755
24	1982	1.753	1.665	1.705	1.686	1.694	1.916	1.804
25	1981	1.837	1.742	1.799	1.768	1.774	1.980	1.878
26	1980	2.031	1.929	1.997	1.951	1.957	2.110	2.007
27	1979	2.244	2.140	2.192	2.143	2.152	2.284	2.213
28	1978	2.454	2.341	2.398	2.343	2.352	2.504	2.480
29	1977	2.639	2.514	2.594	2.533	2.530	2.794	2.695
30	1976	2.782	2.648	2.747	2.674	2.664	2.995	2.802
31	1975	2.956	2.807	2.940	2.858	2.831	3.219	2.910
32	1974	3.295	3.166	3.364	3.217	3.157	3.500	3.382
33	1973	3.833	3.703	3.868	3.693	3.655	3.737	3.791
34	1972	3.965	3.836	3.998	3.816	3.787	4.124	4.142
35	1971	4.109	3.965	4.131	3.944	3.915	4.502	4.471
36	1970	4.370	4.193	4.384	4.185	4.147	4.824	4.832
37	1969	4.654	4.463	4.663	4.455	4.412	5.029	5.113
38	1968	4.856	4.651	4.855	4.642	4.604	5.398	5.439
39	1967	5.040	4.808	5.034	4.813	4.784	5.716	5.663
40	1966	5.256	5.000	5.243	5.010	4.981	5.930	5.937

This data is provided by: Marshall Valuation Service (Marshall & Swift)

Group A: "Food Products"

Group C: "Mining & Milling"

M & S "D" : " Wood Frame"

Group B: "Construction Materials"

Group D: "Wood Products"

M & S "S" : "Metal Frame and Walls"

Group E: "Average of All"

### How to use "Personal Property Valuation Schedules 2006:"

For personal property purchased new or used: First find the proper schedule number from the "Index to Valuation Schedules" starting on page 1. After finding which schedule to use, locate the factor opposite the year in which the property was acquired. Multiply the full purchase price (including freight, installation, etc.) by the factor for the appropriate year; before using the factor remember to move the decimal two places to the left. This will provide the indicated market value for assessment purposes.

#### Example:

A personal computer was purchased in 2004 for \$2,000. At the intersection of Schedule # 0 and 2004 is the factor 36(%). The equipment's cost multiplied by the factor equals \$720, the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value

$$\$2,000 \times .36 = \$720$$

#### Another Example:

Fast food machinery and equipment was purchased in 2001 for \$10,000. At the intersection of Schedule # 6 and 2001 is the factor 74(%). The equipment's cost multiplied by the factor equals \$7,400, the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value

$$\$10,000 \times .74 = \$7,400$$

**PERSONAL PROPERTY VALUATION SCHEDULES 2006**  
**Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.**

Schedule No.: Trend Group: Economic Life:	0 None 5	1 "E" 5	2 "E" 6	3 "E" 7	4 "E" 8	5 "E" 9	6 "E" 10	7 "E" 11	8 "E" 5	9 "E" 6	10 "E" 7	11 "E" 8	12 "E" 9	13 "E" 10	14 "E" 11	15 "E" 12	16 "E" 14	17 "E" 16	18 "E" 20	19 None 6	
Age      Year	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	
0	2006	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
1	2005	60	93	94	95	96	97	97	97	93	94	95	96	97	97	97	98	98	99	99	85
2	2004	36	83	87	90	92	95	96	97	83	87	90	92	95	96	97	98	99	101	102	72
3	2003	22	67	75	80	84	88	90	92	67	75	80	84	88	90	92	93	97	99	101	59
4	2002	13	50	61	69	74	79	82	86	50	61	69	74	79	82	86	88	91	95	98	46
5	2001	<u>10</u>	32	46	56	63	69	74	77	32	46	56	63	69	74	77	81	85	90	94	33
6	2000	10	<u>23</u>	31	43	52	59	65	70	<u>23</u>	31	43	52	59	65	70	73	80	85	90	20
7	1999	10	24	<u>24</u>	31	41	50	57	63	24	<u>24</u>	31	41	50	57	63	67	74	80	87	<u>10</u>
8	1998	10	24	24	<u>24</u>	30	39	47	53	24	24	<u>24</u>	30	39	47	53	59	68	75	83	10
9	1997	10	24	24	24	<u>24</u>	29	38	45	24	24	24	<u>24</u>	29	38	45	51	61	69	79	10
10	1996	10	24	24	24	24	<u>24</u>	29	38	24	24	24	24	<u>24</u>	29	38	45	56	64	75	10
11	1995	10	25	25	25	25	25	<u>25</u>	30	25	25	25	25	25	<u>25</u>	30	37	49	59	72	10
12	1994	10	26	26	26	26	26	26	<u>26</u>	26	26	26	26	26	26	<u>26</u>	29	43	55	69	10
13	1993	10	26	26	26	26	26	26	26	26	26	26	26	26	26	26	<u>26</u>	38	50	66	10
14	1992	10	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	31	44	62	10
15	1991	10	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	<u>27</u>	38	57	10
16	1990	10	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	32	53	10
17	1989	10	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	<u>28</u>	48	10
18	1988	10	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	45	10
19	1987	10	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	41	10
20	1986	10	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	35	10
21	1985	10	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	<u>32</u>	10
22	1984	10	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	10
23	1983	10	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	10
24	1982	10	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	10
25	1981	10	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	10
26	1980	10	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39	10
27	1979	10	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	10
28	1978	10	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	10
29	1977	10	51	51	51	51	51	51	51	51	51	51	51	51	51	51	51	51	51	51	10
30	1976	10	53	53	53	53	53	53	53	53	53	53	53	53	53	53	53	53	53	53	10

Note: Refer to the instructions on page 12. These factors include components for both depreciation and inflation (trending). The economic life used in each schedule represents a common life based on all property, not any one individual item, which is most typically assessed by that schedule. These factors are not intended to apply to inoperable or scrapped equipment. Bold underlined factors indicate where the economic life estimate is reached.

**INDUSTRIAL PROPERTY VALUATION SCHEDULES 2006**  
**Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.**

Schedule No.: Trend Group: Economic Life:		20 M/S S 25	44 None 5	46 "B" 5	48 "E" 9	50 "B" 10	51 "E" 10	52 "A" 12	53 "E" 12	54 "E" 13	55 M/S S 14	56 "A" 15	57 "B" 15	58 "D" 20	59 "A" 19	60 "B" 20	61 M/S D 4%D	62 M/S S 15	63 M/S S 8	93 "C" 25	42 None 10
Age	Year	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor
0	2006	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
1	2005	99	68	94	97	98	97	98	98	98	98	98	99	99	99	100	99	98	96	100	90
2	2004	104	45	83	95	97	96	98	98	99	100	100	101	102	102	103	100	101	93	104	84
3	2003	108	29	68	88	91	90	93	93	96	101	98	99	101	100	103	103	102	88	105	79
4	2002	106	18	51	79	84	82	88	88	89	95	93	94	98	97	100	102	97	77	103	73
5	2001	104	10	33	69	74	74	81	81	83	90	87	88	94	93	95	100	92	67	101	67
6	2000	101	10	23	59	66	65	73	73	77	85	83	83	90	89	91	97	87	55	97	61
7	1999	101	10	24	50	57	57	68	67	71	80	77	77	87	87	88	98	83	45	95	56
8	1998	99	10	24	39	48	47	60	59	64	74	71	72	83	81	84	97	78	33	92	50
9	1997	97	10	24	29	39	38	52	51	57	68	66	66	79	77	79	95	73	26	89	44
10	1996	94	10	24	24	29	29	45	45	51	62	60	60	75	73	76	94	66	27	87	38
11	1995	91	10	25	25	25	25	37	37	43	55	55	55	71	70	72	90	60	27	83	38
12	1994	90	10	26	26	26	26	30	29	37	48	50	50	68	67	70	90	55	28	82	38
13	1993	88	10	26	26	26	26	27	26	30	43	44	43	65	63	66	89	48	29	80	38
14	1992	86	10	27	27	27	27	27	27	27	35	38	37	62	58	61	90	42	30	78	38
15	1991	82	10	27	27	27	27	28	27	27	30	32	31	57	54	56	87	35	30	75	38
16	1990	77	10	27	28	27	28	28	28	28	31	28	27	53	49	52	85	31	31	71	38
17	1989	73	10	28	28	28	28	29	28	28	31	29	28	48	45	48	84	31	31	69	38
18	1988	70	10	30	30	30	30	31	30	30	32	31	30	45	40	44	82	32	32	68	38
19	1987	68	10	31	31	31	31	32	31	31	33	32	31	41	35	40	81	33	33	65	38
20	1986	64	10	31	32	31	32	33	32	32	34	33	31	35	33	34	78	34	34	61	38
21	1985	58	10	31	32	31	32	33	32	32	34	33	31	32	33	31	75	34	34	55	38
22	1984	53	10	32	32	32	32	34	32	32	34	34	32	32	34	32	74	34	34	51	38
23	1983	49	10	33	33	33	33	35	33	33	35	35	33	33	35	33	74	35	35	47	38
24	1982	45	10	33	34	33	34	35	34	34	36	35	33	34	35	33	73	36	36	43	38
25	1981	41	10	35	35	35	35	37	35	35	38	37	35	35	37	35	73	38	38	40	38
26	1980	40	10	39	39	39	39	41	39	39	40	41	39	39	41	39	74	40	40	40	38
27	1979	44	10	43	43	43	43	45	43	43	44	45	43	43	45	43	78	44	44	44	38
28	1978	50	10	47	47	47	47	49	47	47	50	49	47	47	49	47	83	50	50	48	38
29	1977	54	10	50	51	50	51	53	51	51	54	53	50	51	53	50	87	54	54	52	38
30	1976	56	10	53	53	53	53	56	53	53	56	56	53	53	56	53	90	56	56	55	38

Note: Use these schedules in the manner shown in the Personal Property instructions on page 12. These factors include components for both depreciation and inflation (trending). The economic life used in each schedule represents a common life based on all property, not any one individual item, which is most typically assessed by that schedule. These factors are not intended to apply to inoperable or scrapped equipment.



**AGRICULTURAL EQUIPMENT VALUATION SUPPLEMENT 2006**  
**For valuation of agricultural equipment in non-exclusive agricultural use.**  
**Factors are shown in Whole Number Percent.**

Category		Tractors (Not Ford & J. Deere)		Tractors (Ford & J. Deere)		Hang-On Equipment	
Schedule #		26	47	94	95	23	24
Acquisition		Purchased		Purchased		Purchased	
		New	Used	New	Used	New	Used
Age	Year						
0	2006	100	100	100	100	100	100
1	2005	92	95	91	99	85	79
2	2004	83	92	83	93	70	57
3	2003	79	88	82	88	55	50
4	2002	76	81	77	83	40	43
5	2001	73	75	73	80	35	36
6	2000	67	70	69	75	30	36
7	1999	62	67	66	72	25	36
8	1998	58	65	62	64	25	36
9	1997	56	60	60	64	25	36
10	1996	54	63	53	64	25	36
11	1995	50	58	53	60	25	36
12	1994	52	48	53	59	25	36
13	1993	48	54	50	55	25	36
14	1992	40	52	49	52	25	36
15	1991	45	48	46	52	25	36
16	1990	43	45	43	49	25	36
17	1989	40	40	43	48	25	36
18	1988	37	36	41	47	25	36
19	1987	33	35	40	45	25	36
20	1986	30	31	39	42	25	36
21	1985	29	33	37	41	25	36
22	1984	26	30	35	40	25	36
23	1983	27	29	34	40	25	36
24	1982	25	29	33	40	25	36
25	1981	24	29	33	40	25	36
26	1980	24	29	33	40	25	36
27	1979	24	29	33	40	25	36
28	1978	24	29	33	40	25	36
29	1977	24	29	33	40	25	36
30	1976	24	29	33	40	25	36

Note: Use these schedules in the manner shown in the Personal Property instructions on page 12. The above factors consider both accrued depreciation and the effects of inflation. The source of market data for the tractors is the "Farm Equipment NW Region, Fall Official Guide" by IRON Solutions. "Hang-On Equipment" is not reported in the "Farm Equipment NW Region, Fall Official Guide." Therefore, this schedule is provided as a convenience and will remain unchanged.

# CONSTRUCTION (HEAVY) EQUIPMENT VALUATION SUPPLEMENT 2006

Factors are shown in Whole Number Percent !

Category		Skid-steer Loaders		Tractor Mounted Backhoes		Wheel Loaders		Crawler Loaders		Crawler Dozers		Trenchers and Excavators		Motor Graders		Turnapulls and Scrapers		Screens and Crushers		Logging Equipment		Non-Tower Cranes		Forklifts	
Schedule #	Acquisition	30	67	96	97	28	49	29	66	32	69	33	80	98	99	45	92	89	91	43	90	64	65	31	68
		Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used
Age	Year																								
0	2006	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
1	2005	91	98	86	97	88	88	84	87	90	94	87	89	90	89	91	93	86	90	85	84	85	94	84	94
2	2004	82	94	72	89	76	87	68	76	79	84	73	88	79	82	82	87	72	82	70	71	70	89	68	90
3	2003	80	89	70	79	67	78	59	68	74	73	65	77	70	75	76	78	65	76	59	61	66	84	64	84
4	2002	77	83	64	65	58	67	52	60	66	59	57	68	65	68	71	60	59	72	50	53	63	80	61	79
5	2001	73	80	57	63	52	61	46	54	58	52	50	57	59	59	64	56	55	68	43	46	59	72	57	75
6	2000	68	76	47	58	45	57	41	51	47	49	44	51	54	54	49	49	52	68	37	40	56	67	54	71
7	1999	66	67	45	54	41	52	37	50	41	46	37	46	47	51	46	46	49	63	32	39	51	62	51	62
8	1998	62	65	42	50	38	52	35	44	39	46	33	43	43	47	40	44	49	57	28	34	47	58	48	53
9	1997	55	63	39	49	35	52	34	46	36	44	30	42	40	46	38	41	45	57	27	34	43	56	42	53
10	1996	53	57	36	46	35	55	30	38	36	42	28	35	37	42	36	40	41	57	24	34	41	55	36	53
11	1995	52	49	35	40	35	51	31	43	35	44	27	34	36	41	34	35	41	57	24	34	39	52	36	53
12	1994	47	48	33	43	37	46	26	41	33	41	23	29	33	41	33	32	41	57	24	34	38	47	36	53
13	1993	40	45	29	39	34	42	29	38	35	41	22	28	32	39	29	29	41	57	24	34	36	46	36	53
14	1992	39	43	31	39	31	39	28	35	32	38	19	25	32	37	26	27	41	57	24	34	33	45	36	53
15	1991	37	40	28	38	28	37	26	35	32	35	18	23	31	35	24	26	41	57	24	34	32	45	36	53
16	1990	35	38	28	33	26	37	24	32	30	32	16	22	29	34	22	26	41	57	24	34	32	44	36	53
17	1989	33	39	27	33	25	33	24	32	28	34	15	22	28	33	21	24	41	57	24	34	31	42	36	53
18	1988	31	35	24	29	25	31	22	32	25	33	14	20	27	33	21	24	41	57	24	34	31	42	36	53
19	1987	32	35	24	28	22	31	22	31	27	32	14	20	26	29	20	24	41	57	24	34	30	42	36	53
20	1986	29	35	21	28	21	31	22	31	26	32	13	20	26	29	20	24	41	57	24	34	30	42	36	53
21	1985	29	35	20	28	21	31	21	31	25	32	13	20	23	29	20	24	41	57	24	34	30	42	36	53
22	1984	29	35	20	28	21	31	21	31	25	32	13	20	23	29	20	24	41	57	24	34	30	42	36	53
23	1983	29	35	20	28	21	31	21	31	25	32	13	20	23	29	20	24	41	57	24	34	30	42	36	53
24	1982	29	35	20	28	21	31	21	31	25	32	13	20	23	29	20	24	41	57	24	34	30	42	36	53
25	1981	29	35	20	28	21	31	21	31	25	32	13	20	23	29	20	24	41	57	24	34	30	42	36	53
26	1980	29	35	20	28	21	31	21	31	25	32	13	20	23	29	20	24	41	57	24	34	30	42	36	53
27	1979	29	35	20	28	21	31	21	31	25	32	13	20	23	29	20	24	41	57	24	34	30	42	36	53
28	1978	29	35	20	28	21	31	21	31	25	32	13	20	23	29	20	24	41	57	24	34	30	42	36	53
29	1977	29	35	20	28	21	31	21	31	25	32	13	20	23	29	20	24	41	57	24	34	30	42	36	53
30	1976	29	35	20	28	21	31	21	31	25	32	13	20	23	29	20	24	41	57	24	34	30	42	36	53

## SUPPLEMENTAL SCHEDULES

### 2006 Orchard Wind Machine Valuation

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column. Towers may be valued using the Towers column of the CATV Valuation Schedules. (See page 19.)

		<b>Schedule 27 Function Code 645</b>	<b>Schedule 42 Function Code 310</b>
<b>Age</b>	<b>Year</b>	<b>% Good - New</b>	<b>% Good - Used</b>
0	2006	100	100
1	2005	70	90
2	2004	63	84
3	2003	59	79
4	2002	55	73
5	2001	51	67
6	2000	47	61
7	1999	43	56
8	1998	39	50
9	1997	35	44
10	1996	31	38

### Video and Arcade Laser Game Valuation

(Schedule 25, Function Code 657)

<b>Age</b>	<b>Year</b>	<b>Percent Good</b>
0	2006	100
1	2005	50
2	2004	30
3	2003	20
Continues ....		20

### Miscellaneous Tools & Equipment

Schedule 21 (Function Code 619): Suggest 50% depreciation (50% good) be allowed.

Schedule 22 (Function Code 607): Suggest 40% depreciation (60% good) be allowed.

**SUPPLEMENTAL SCHEDULES**  
**2006 Valuation Schedules**

*For Postage Meters*

**Owner/Manufacturer:**

**Pitney-Bowes**

<u>Model No.</u>	<u>Value</u>
01A00	\$1,861
01A03	\$1,861
01A05	\$1,352
05322	\$1,229
05707	\$667
06500	\$1,387
06501	\$1,387
06505	\$1,211
06900	\$667
06902	\$579
06905	\$579
06909	\$667
0A900	\$1,317
0B700	\$737
0B900	\$1,317
0E100	\$1,387
0E300	\$1,387
0E301	\$1,387
0E306	\$1,685
0E700	\$492
0E707	\$492
0E709	\$492
0F800	\$1,492
0F805	\$1,176
0F900	\$1,492
0F905	\$1,176
0P200	\$527
0P700 (new)	\$1,036
1P00 (new)	\$1,492
1P05 (new)	\$1,352
P7L1 (new)	\$1,492

**Francotyp- Postalia (FP)**

<u>Model No.</u>	<u>Value</u>
T-1000	\$326
Optimail	\$531
Ultimail meter	\$295
Neopost 8000 meter (FP name)	\$340
M-series meters	\$428
Jetmail	\$763

**Hasler**

<u>Model No.</u>	<u>Value</u>
WJ20 <sup>1</sup>	\$234
Meter in Base Model WJ60 <sup>1</sup>	\$415
Meter in Base Model WJ90 <sup>1</sup>	\$470

<sup>1</sup>**Hasler meters are AKA:** Meter Safes, Meter Cartridges, or Meter Heads. The meters in the WJ20s are encased, so the value estimate for WJ20 above is for the full unit, including the meter, but excluding the scale; the unit can not be sold due to the encasement of the meter. With the exception of the WJ20 value indicator, all Hasler meter cartridges within the base models above are value indicators for just the meter cartridge and not the base machines in which the meter safes are inserted; the base can be sold due to the ability to be separated from the meter. For bases, scales and other mailing machine equipment Schedule 10 is recommended.

**Neopost**

<u>Model No.</u>	<u>Value</u>
9212	\$397
9282	\$716
9287	\$948
9288	\$621
9288G	\$669
9512	\$651
9512G	\$363
9548	\$971
9548G	\$655
9647	\$1,025
9648	\$1,025
9659G	\$774
IJ25	\$492
IJ25P	\$492
N18D	\$679
N18I	\$951
N18IG	\$920
N300	\$1,155
N90I	\$408
N90IG	\$339
N92I	\$408
SM26H	\$271

Note: If a reported meter model number is not included on this list, determine if the property is a postage meter; contact the Tax Commission for assistance: 208-334-7733, [jpowell@tax.idaho.gov](mailto:jpowell@tax.idaho.gov)

# SUPPLEMENTAL SCHEDULES

## CATV VALUATION SCHEDULES 2006

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

Schedule No.: Function Code:		88 383	36 381 Distribution Systems	37 382 Headend Equipment	38 380 Converters
<u>Age</u>	<u>Year</u>	<u>Towers</u>			
0	2006	100	100	100	100
1	2005	99	97	96	93
2	2004	102	90	87	79
3	2003	101	82	78	65
4	2002	98	74	68	51
5	2001	94	67	60	37
6	2000	90	61	52	25
7	1999	87	54	44	18
8	1998	83	48	36	
9	1997	79	42	29	
10	1996	75	37	22	
11	1995	72	32	18	
12	1994	69	26		
13	1993	66	21		
14	1992	62	19		
15	1991	57			
16	1990	53			
17	1989	48			
18	1988	45			
19	1987	41			
20	1986	35			

The trend factor for Towers is based upon "Group E" from page 11.

All other C.A.T.V. equipment trends are based upon the Producer Price Index:  
(P.P.I.) Classification 1176

Depreciation of C.A.T.V equipment is based upon the "half-year convention."

# SUPPLEMENTAL SCHEDULES

## WIRELESS COMMUNICATION SCHEDULES 2006

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

Schedule No.:		88	41	13	4	35
Function Code:		383	311	312	313	296
				Antennas & Power Equipment <sup>2</sup>		Switches & Other Communication Equipment
<u>Age</u>	<u>Year</u>	<u>Towers</u>	<u>Buildings</u> <sup>1</sup>		<u>Tools</u> <sup>3</sup>	
0	2006	100	100	100	100	100
1	2005	99	98	97	96	93
2	2004	102	97	96	92	80
3	2003	101	98	90	84	67
4	2002	98	93	82	74	53
5	2001	94	89	74	63	40
6	2000	90	84	65	52	27
7	1999	87	81	57	41	20
8	1998	83	77	47	30	
9	1997	79	71	38	24	
10	1996	75	65	29	24	
11	1995	72	59	25	25	
12	1994	69	54	26	26	
13	1993	66	48	26	26	
14	1992	62	42	27	27	
15	1991	57	35	27	27	
16	1990	53	31	28	28	
17	1989	48	31	28	28	
18	1988	45	32	30	30	
19	1987	41	33	31	31	
20	1986	35	33	32	32	
21	1985		33	32	32	
22	1984		34	32	32	
23	1983		35	33	33	
24	1982		36	34	34	
25	1981		38	35	35	
26	1980		40	39	39	
27	1979		44	43	43	
28	1978		49	47	47	
29	1977		54	51	51	
30	1976		57	53	53	

<sup>1</sup> The trend source for buildings is M&S building indexes: masonry, wood, & metal.

<sup>2</sup> Power equipment is generators, transformers, wiring, breaker boxes, and related circuitry.

<sup>3</sup> Tools are testing equipment and hand tools.

The "half-year convention" for depreciation is applied to the schedules on this page.

Idaho State Tax Commission  
**2006 VIDEO MOVIE AND GAME DECLARATION FORM**

This form is for the reporting of Rental Video Cassette Tapes and may be used in addition to the county Personal Property Declaration Form.

State law requires the assessor to annually assess all property subject to taxation. Please complete and return the declaration to the \_\_\_\_\_ County Assessor no later than March 15, 2006.

**Please report:**

**1. Video Movies**

a. Total number of rental video movies: \_\_\_\_\_

b. Number of movies purchased in 2005: \_\_\_\_\_

c. Purchase price of 2005 movies:                      \$\_\_\_\_\_

**2. Video Games**

a. Total number of video games: \_\_\_\_\_

b. Number of games purchased in 2005: \_\_\_\_\_

c. Purchase price of 2005 games:                      \$\_\_\_\_\_

*I do hereby certify that the above inventory is accurate and complete.*

Signature: \_\_\_\_\_ Date \_\_\_\_\_

Title: \_\_\_\_\_

Name of Firm: \_\_\_\_\_

**FOR ASSESSOR'S USE ONLY**

1. Number of current video movies: \_\_\_\_\_ X \$\_\_\_\_ = \$ \_\_\_\_\_

2. Number of noncurrent video movies: \_\_\_\_\_ X \$\_\_\_\_ = \$ \_\_\_\_\_

3. Number of current video games: \_\_\_\_\_ X \$\_\_\_\_ = \$ \_\_\_\_\_

4. Number of noncurrent video games: \_\_\_\_\_ X \$\_\_\_\_ = \$ \_\_\_\_\_

Total video movie and game value:                      \$ \_\_\_\_\_

**IDAHO STATE TAX COMMISSION**  
**2006 PROFESSIONAL LIBRARY DECLARATION**

This form is for the reporting of professional libraries, and is used in addition to the county *Personal Property Declaration form*.

State law requires the assessor to annually assess all property subject to taxation. Please complete and return this declaration to the \_\_\_\_\_ County Assessor no later than March 15, 2006.

**Please Report:**

- |   |       |       |
|---|-------|-------|
| 1. Total number of volumes* in library:   | _____ | Items |
| 2. Number of current volumes* in library:<br>(These are usable in their current condition.)               | _____ | Items |
| 3. Number of updateable volumes* in library:<br>(These lack supplements necessary to be current.)         | _____ | Items |
| 4. Number of non-updateable volumes* in library:<br>(These have become outdated or have been superseded.) | _____ | Items |

Note: \* Any electronic media in the library must be included in the volume numbers above. Volumes reported under numbers 2, 3, and 4 should equal total volumes reported under number 1.

I certify that the above inventory is accurate and complete.

Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

**FOR ASSESSOR'S USE ONLY**

- |                                      |       |      |      |          |
|--------------------------------------|-------|------|------|----------|
| 1. Number of current volumes:        | _____ | X \$ | = \$ | _____    |
| 2. Number of updateable volumes:     | _____ | X \$ | = \$ | _____    |
| 3. Number of non-updateable volumes: | _____ | X \$ | = \$ | _____    |
| Total library value:                 |       |      |      | \$ _____ |